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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 82 / MSAD 12

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	81	38	119	55	174
10	ATTENDING PUPILS (OCTOBER 2011)	85	38	123	55	178
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	83.0	38.0	121.0 (69%)	55.0 (31%)	176.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	4.9 (17:1)	2.4 (16:1)	3.7 (15:1)	=	11.0	/	16.7	=	.66	X	772,480	=	351,788	158,049
B.	GUIDANCE	0.3 (315:1)	0.1 (315:1)	0.2 (225:1)	=	0.6	/	1.0	=	.60	X	50,006	=	20,703	9,301
C.	LIBRARIANS	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3	/	0.0	=	.30	X	0	=	6,679	3,000
D.	HEALTH	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3	/	0.0	=	.30	X	0	=	8,582	3,855
E.	EDUCATION TECHS	0.9 (090:1)	0.4 (090:1)	0.2 (225:1)	=	1.5	/	1.0	=	1.50	X	19,400	=	20,079	9,021
F.	LIBRARY TECHS	0.2 (450:1)	0.1 (450:1)	0.1 (450:1)	=	0.4	/	0.0	=	.40	X	0	=	3,950	1,775
G.	CLERICAL	0.5 (180:1)	0.2 (180:1)	0.3 (180:1)	=	1.0	/	1.0	=	1.00	X	32,889	=	22,693	10,196
H.	SCHOOL ADMIN.	0.3 (275:1)	0.1 (275:1)	0.2 (284:1)	=	0.6	/	0.7	=	.86	X	48,670	=	28,881	12,975

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		4,477	2,035
B.	Supplies and Equipment	346	478		41,866	26,290
C.	Professional Development	59	59		7,139	3,245
D.	Instructional Leadership Support	24	24		2,904	1,320
E.	Co- and Extra-Curricular Student	34	114		4,114	6,270
F.	System Administration/Support	220	220		26,620	12,100
G.	Operations & Maintenance	1,013	1,204		122,573	66,220

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	73,673	33,099
B.	Education & Library Technicians	36.00%	8,650	3,887
C.	Clerical	29.00%	6,581	2,957
D.	School Administrators	14.00%	4,043	1,817

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	14,034	6,306
16	Adjustment for Title I Revenues	-22,089	-9,924

17	TOTALS	757,940	363,793
18	E.P.S. RATES	6,264	6,614

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	109.0	45.0	154.0		
	OCTOBER 2009	101.0	46.0	147.0		
	APRIL 2010	102.0	45.0	147.0		
	OCTOBER 2010	103.0	46.0	149.0		
	APRIL 2011	106.0	48.0	154.0		
	OCTOBER 2011	104.0	50.0	154.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	105.0 +	0.00	X	6,264.00	= 657,720.00
	9-12 PUPILS	49.0 +	0.00	X	6,614.00	= 324,086.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,614.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,264.00	= 3,915.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,614.00	= 3,307.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4712	49.5	X .15	X	6,264.00	= 46,510.20
	9-12 DISADVANTAGED @ .4712	23.1	X .15	X	6,614.00	= 22,917.51
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,264.00	= 8,769.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,614.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	105.0		X	43.00	= 4,515.00
	9-12 STUDENT ASSESSMENT	49.0		X	43.00	= 2,107.00
	K-8 TECHNOLOGY RESOURCES	105.0		X	98.00	= 10,290.00
	9-12 TECHNOLOGY RESOURCES	49.0		X	296.00	= 14,504.00
	K-2 PUPILS	36.0	X .10	X	6,264.00	= 22,550.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 105,680.37
	9-12 SMALL SCHOOL ADJUSTMENT					= 83,790.63
	OPERATING ALLOCATION					1,310,662.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,271,342.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,271,342.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	34,014.44	X	101.10%	=	34,388.60
32	SPECIAL EDUCATION - EPS ALLOCATION					135,971.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					65,533.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					235,893.91
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,507,236.73

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 82 / MSAD 12				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 82 / MSAD 12				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 82 / MSAD 12				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,507,236.73

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
JACKMAN	131.0	85.06%	1,282,055.56		0.00		1,282,055.56			
MOOSE RIVER	23.0	14.94%	225,181.17		0.00		225,181.17			
TOTAL	154.0						1,507,236.73			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
JACKMAN			86,350,000	7.690	664,031.50		1,282,055.56	664,031.50	75.28%	7.69M
MOOSE RIVER			28,350,000	7.690	218,011.50		225,181.17	218,011.50	24.72%	7.69M
TOTAL			114,700,000		882,043.00		1,507,236.73	882,043.00	100.00%	7.69M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,507,236.73	882,043.00	625,193.73		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,507,236.73	882,043.00	625,193.73		
51	PLUS AUDIT ADJUSTMENTS							0.00		
52	LESS AUDIT ADJUSTMENTS							0.00		
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00		
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00		
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00		
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00		
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00		
59D	BUS REFURBISHING ADJUSTMENT							0.00		
60	A D J U S T E D S T A T E C O N T R I B U T I O N							625,193.73		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 58.52% STATE SHARE % = 41.48%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 58.52% STATE SHARE % = 41.48%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION					1,546,556.62				

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